COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF EAST LOGAN WATER DISTRICT, INC. FOR AN ALTERNATIVE RATE FILING ADJUSTMENT PURSUANT TO 807 KAR 5:076	))))	CASE NO. 2026-00228

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO EAST LOGAN WATER DISTRICT, INC.

East Logan Water District, Inc. (East Logan District), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on December 7, 2026. The Commission directs East Logan District to the Commission's July 22, 2021, Order in Case No. 2020-00085[1] regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

[1] Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

East Logan District shall make timely amendment to any prior response if East Logan District obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which East Logan District fails or refuses to furnish all or part of the requested information, East Logan District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, East Logan District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to East Logan District's response to Staff's First Request for Information (Staff's First Request), Item 10c, ELWD_10_10c_Board_Training.pdf.

a. Provide the 2026 training records for Loyd Houchens or a statement that the individual has not attended training.

b. Confirm that Harris Dockins completed 12 hours of training within 12 months of their initial appointment as required by KRS 74.020(8)(a)–(b). If training was

completed, provide the specific date(s) of attendance, the location of the program and any records documenting their attendance. If unable to confirm, explain.

2. Refer to East Logan District's response to Staff's First Request, Item 4a, EAST_LOGAN_ARF_COSS_(TY2025).xlsx, Wages tab, Cell I2, which states "2024 Hours." Confirm that the regular and overtime hours provided are for the 2025 test year. If unable to confirm, explain why 2024 hours were used in the salaries and wages calculation and update any of the previously provided information as necessary.

3. Refer to East Logan District's response to Staff's First Request, Item 4a, EAST_LOGAN_ARF_COSS_(TY2025).xlsx, Wages tab, and ELWD_4_DR.xlsx.

a. In East Logan District's response to Staff's First Request Item 4a, EAST_LOGAN_ARF_COSS_(TY2025).xlsx, Wages tab, East Logan District listed 8 employees. However, in ELWD_4_DR.xlsx, East Logan District listed 7 employees. Provide the district's current number of employes.

b. Confirm yearly hours for full-time employees is 2,080 hours (40 weekly). If unable to confirm, explain.

c. Explain why Employee #1, Employee #2, and Employee #3 recorded more than 2,080 regular hours.

d. Confirm that Employee #7, Field Crew (Part-Time) is the only part-time employee. If unable to confirm, explain what other positions are part-time.

e. Explain why employee #8, Field Crew – Co-Op, recorded less than full-time hours.

4. Refer to East Logan District's response to Staff's First Request, Item 3a, ELWD_3a_GL_2025.xlsx. For each item on the table below:

a. Provide copies of each invoice.

b. Provide an explanation of the business purpose of each item.

c. State whether each item should have been capitalized. For any items that should be capitalized, provide the appropriate NARUC depreciation life for each. For any items that East Logan District determined should not be capitalized, explain the rationale for why the expenditure should not have been capitalized.

Materials & Supplies

Date	Reference	Description	Amount
02/12/2025	11701	CORE & MAIN	$ 10,711.08
11/21/2025	ACH	FORTILINE WATERWORKS	9,193.61

Miscellaneous - Other

Date	Reference	Description	Amount
05/23/2025	11766	RAFAEL PAINTING LLC	$ 5,200.00
07/29/2025	11868	ABBICO CONTRACTING LLC	25,500.00

5. Refer to East Logan District's response to Staff's First Request, Item 18, and to East Logan District's response to Staff's First Request, Item 20, ELWD_20_Non_Recurring.pdf. The total amount provided for nonrecurring charges revenue in Item 20 equals $62,889, which is $22,360 over the amount reported as Miscellaneous Service Revenues in the test year. Reconcile the items and amounts listed in Item 18 with the items and amounts listed in Item 20.

6. Refer to East Logan District's response to Staff's First Request, Item 21. The files containing the cost justification sheets titled "ELWD_Meter_Test_Charge", "ELWD_Service_Call_Charges", "ELWD_Return_Check_Charge", "ELWD_Non_Recurring_Charges", and "ELWD_Non_Recurring_Charges_After_Hours"

were missing from the attachments. Provide updated cost justification sheets to support all nonrecurring charges listed in East Logan District's current tariff.

7. Refer to East Logan District's response to Staff's First Request, Item 22. The file titled "ELWD_New_Tap_Connection" is missing from the attachments. Provide updated cost justification sheets to support each Meter Connection/Tap-on charge listed in East Logan District's current tariff.

8. Refer to the Application, Attachment 7, Book Asset Detail, Asset Group 101-334 Meters & Installation.

a. Provide an explanation for the proposed ten-year service life for meters. Include in this explanation any engineering reports, testing reports, or technical specifications that support the proposed twenty-year service life for each meter model and brand.

b. Confirm that each meter proposed for ten-year service life is a radio-read or Automated Meter Reading (AMR) meter. If unable to confirm, explain the response.

9. Refer to East Logan District's response to Staff's First Request, Item 5a. Provide the employer contribution rate that the utility matches for the employees 401k.

10. Refer to the Application, and East Logan District's response to Staff's First Request, Item 3a, ELWD_3a_GL_2025.xlsx, sheet 1 tab, rows 9755 – 9844, Interest income. Explain why interest income was not included in the application when the general ledger shows approximately $115,475.44 of interest income during the test year.

11. Refer to East Logan District's response to Staff's First Request, Item 9, ELWD_9_2026_Board_Minutes.pdf, page six, June 30, 2026, Board meeting minutes, Engineers' Report.

a. Provide a copy of the Kentucky Infrastructure Authority's offer for financing.

b. Provide a copy of the Kentucky Infrastructure Authority's Conditional Commitment Letter.

c. Explain whether East Logan District sought or intends to seek Commission approval for the financing described in the June 2026 Board meeting minutes. If not, explain why.

Justin McNeil
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601-8294

DATED NOV 19 2026

cc: Parties of Record

Service List for Case 2026-00228

* David P. Foster
Rural Community Assistance Partnership
101 Burch Court
Frankfort, KY 40601

* East Logan Water District, Inc.
333 S Franklin Street
Russellville, KY 42276

* Earn Brown
East Logan Water District, Inc.
333 S Franklin Street
Russellville, KY 42276

* Denotes served by Email